



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Request

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Melody Braswell by e-mailing PRA@treasury.gov, calling (202)-622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

1. Title: Letterhead Applications and Notices Relating to Wine.

OMB Number: 1513-0057.

Form Number: TTB REC 5120/2.

Abstract: The Internal Revenue Code (IRC) authorizes the Secretary of the Treasury (the Secretary) to issue regulations regarding certain aspects of wine production and treatment, and it imposes standards for natural and agricultural wines, the cellar treatment of natural wine, and the labeling of wines. See 26 U.S.C. chapter 51. Under those authorities, the TTB regulations in [27](#)

[CFR part 24](#) require wine premises proprietors to submit letterhead applications or notices to TTB before or when undertaking certain operations. TTB requires such applications or notices when proprietors propose to use alternate compliance methods or when they propose or undertake certain operations, particularly those that affect the kind, tax rate, or volume of wine produced or removed. TTB uses the collected information to ensure that the proposed alternative method or wine operations comply with relevant laws and regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,000.

Estimated Time Burden: 30 minutes.

Estimated Total Burden: 1,000 hours.

2. *Title:* Airlines Withdrawing Stock from Customs Custody.

OMB Number: 1513-0074.

Form Number: TTB REC 5620/2.

Abstract: While domestic and imported distilled spirits and wine are usually subject to Federal excise tax, the IRC allows the removal of such products without payment of tax in some circumstances, for example, for use on certain aircraft. See [26 U.S.C. 5214](#) and [5362](#) Airlines also may withdraw such products from customs custody without payment of tax for use as supplies on aircraft engaged in foreign flights. See [19 U.S.C. 1309](#). Under those authorities, the TTB regulations in [27 CFR part 28](#) require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied as it allows TTB to account for withdrawals of untaxed distilled spirits and wine.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 25.

Estimated Responses per Respondent: 1 (one).

Estimated Number of Responses: 25.

Estimated Time Per-Response Burden: 100 hours.

Total Burden: 2,500 hours.

3. *Title:* Applications for Extension of Time for Payment of Tax; Applications for Installment Agreement.

OMB Number: 1513-0093

Form Number: TTB F 5600.31 and TTB F 5600.38.

Abstract: The IRC authorizes the Secretary to allow installment payments of taxes due under the IRC if such payments will facilitate full or partial payment, and it allows the Secretary to grant taxpayers up to 6 months of additional time to pay such taxes. See [26 U.S.C. 6159](#) and [6161](#). Under those IRC authorities, TTB has issued application forms TTB F 5600.31 for installment payment requests and TTB F 5600.38 for time extension requests for use by the Federal taxpayers. Using the relevant form and supporting documentation, a taxpayer identifies themselves, the specific excise tax and amount in question, their current financial situation, and the reasons why the requested installment payment plan or time extension is necessary. The collected information is necessary to ensure that the tax relief provisions of the IRC are properly applied.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 200.

Estimated Time Per-Response Burden: 1.5 hours.

Estimated Total Burden: 300 hours.

4. *Title:* Information Collected to Support Transfer of Wine Tax Credits.

OMB Number: 1513-0104.

Form Number: TTB REC 5120/11.

Abstract: Under the IRC, certain wine producers are eligible for tax credits, based on the amount of wine produced and its alcohol content, which they may take to reduce the Federal excise tax they pay on wines (including hard ciders) removed from their premises during a calendar year. In addition, producers can transfer their tax credit to other bonded wineries and bonded warehouses (“transferees”) that store their wine and ship it on their instructions. See at [26 U.S.C. 5041\(c\)](#). Under the TTB regulations in [27 CFR part 24](#), and specific to this collection, a transferee uses information provided by the wine producer to take the appropriate tax credit on behalf of the producer, and the producer uses the information to monitor its own tax payments to ensure it does not exceed the authorized credits. During field audits, TTB uses the collected information to verify excise tax computations, and to ensure that wines claimed for this credit were lawfully produced, stored, shipped, and transferred. As such, the collected information is necessary to ensure the tax provisions of the IRC are appropriately applied.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,000.

Estimated Time Per-Response Burden: 1 hour.

Estimated Total Burden: 30,000.

Authority: 44 U.S.C. 3501 et seq.

Melody Braswell,

Treasury PRA Clearance Officer.

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